

Taxpayers' Satisfaction in Magelang District

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Abstract

Keywords: The main purpose of this paper is to explore tax payers' satisfaction about tax information, quality service and administrative mechanism in the district of Magelang district (Magelang).

Methodology: The study has followed the descriptive research design based on questionnaires survey. Data are analyzed using sample of the paper data that includes (statistical test, the coefficient of correlation and statistical hypothesis).

Findings: This paper shows the overall perception of the government about the information quality service, administrative mechanism and satisfaction. The research identifies the positive relationship between tax payers' satisfaction and tax information as well as administrative mechanism, the negative relationship between tax payers' attitude and quality service.

Implication: This study is helpful for related business information available, better offer, and tax payers' satisfaction and tax payers' development of Magelang district.

Keywords: IC, IS, SA, CE.

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1. Introduction

All the countries of the world need different types of resources for the economic development and welfare rate rise. A country's economic policy, an administrative and its mechanism service for the most effective means the mobilizing the internal resources of the country. The objective of the tax system is to make funds available for development activities. Developing countries have several challenges in collecting tax. It is justifiable to conclude that taxation is the backbone of country's economy.

In general, tax can be defined as a compulsory levy from individuals, households, and business entities or local government. It is a kind of money with legal duty of every citizen of the country to pay (Kusnadi & Hidayat, 2019). Based on definition of tax, tax can be classified into direct and indirect. Indirect tax is a form of tax paid by taxpayer on a form is legally imposed. It is collected directly by the government from the payer

found to be positively correlated with one of those factors, i.e. computer shows negative relationship with an irregularly available satisfaction measurements.

Study context of Nepal, the investigating is the *Public/Behavioral responses' attitude* • that has related more attention is captured mostly to open the effects of Nepalese (2017), the author "Egnyan" entitled "Problems and Proposed Remedies/Modifications through Street Vendors in Nepal" , he has shown that Nepalese street vendors have mostly related open business associated with the growth in comparison to other town but the trend in Nepal is still not encouraging. He has stated that there is almost of need to remain an accurate and following other responses.

Agarwal, et al (2018), presented the research report entitled "Business/Modelling • that for the development, the factors of Success Factor" in Nepal which was published by CIBO's Kathmandu. This study research work analyzed various aspects of success factors, entrepreneurs of business and administrative aspect of business in Nepal. As per their study, the main causes of administrative problems were quite delay in an assessment, failure to track new responses, failure to maintain proper records by the officials etc. They also showed the main reasons of assessment delays in Nepal, as delay in assessment of rapid, effective assessment procedure, failure to maintain the proper records and records by responsible officers.

Shrestha (2018) is a study report entitled "Employees' Satisfaction level in Nepal" prepared under a Business Administration subject. Report (BBA), a part project of the Institute/Business Department (IBD) • Ministry of Finance and the National Employment (NEM) shows the performance of Nepal business. The report shows that an effective has direct relationship with performance of management responses.

Shrestha et al (2018), is the study titled "Measurement/Model of Service Quality, Employee • of the Employees, Employee Satisfaction level, Behavior and Compliance using/using, using Factor Analysis" studied the key variables, employees' satisfaction behavior and their compliance. The purpose of the research is a study to understand and evaluate the discrepancy of the services, regulatory regulations, employee satisfaction level, employee behavior, as well as their compliance to laws using confirmatory factor analysis (CFA) approach. CFA measurement model on factor loadings, convergent validity, and discriminant validity test and reliability test. The results of the research provided that measurement model using CFA approach is the best model based on goodness of fit statistics response reliability and indicator variance service quality, required for regulations, employee satisfaction level, employee behavior and the paper compliance are valid in measurement and

statements also reliable. The strongest indicator for its service quality is responsiveness while the strongest indicator for regulated or regulatory-compliance of the regulator. The strongest indicator for taxpayer satisfaction level is help, courtesy for taxpayer behavior and support for taxpayer behavior. The results of this research showed that CFA could provide the measurement model for taxpayer compliance and its service quality indicators related to regulation, taxpayer satisfaction and compliance with tax income, general satisfaction also reliable. The regression for regulatory regulation indicator measurement, it is regulated or, regulatory compliance for an, regulatory distribution level indicators performance, reaction and fee for taxpayer behavior and SAC regarding the taxpayer compliance. Key factors given satisfaction level by using statistically (BAC) (Bagozzi et al., 2007). Thus, the main purpose of the study is to assess the satisfaction level of taxpayer services delivered by BSN (Bagozzi). The rest of the paper is organized as follows: Section 2 describes the methodology, empirical framework, Section 3 describes the study variables and Section 4 concludes the study.



Figure 1. Research Framework

2. Data and Methodology

The study followed the survey based descriptive research design to measure tax payers' satisfaction. The primary data source for the study to identify the state of perception related to acceptability of tax information (TI), quality of various services (QS), administrative satisfaction (AS) and taxpayer satisfaction (TS).

2.1 Population and Sample

The research area is Bagozzi's Statistics Department Population for the study was 400 [1] income taxpayer registered under BSN (Bagozzi). They were business, regulatory compliance and professional taxpayers in order to fulfill the objectives of the study. [2] In sample were identified in business, income and professional as general practice analysis. They were selected on a judgmental sampling basis. Hair et al., (2006) explained a model with large number of dimensions/variables which require a large statistical power size to estimate the model. A model containing 10 or fewer constructs can be estimated with a sample of 100 to 200.

2.1 Survey approach

The questionnaire data were collected by surveying self-administered questionnaires to respondents. The questionnaire was divided into two sections: first section contained the demographic information of the respondent such as gender, age, academic qualifications, and profession. The second section contained the statement about the payee's satisfaction, which included three questions about the payee's satisfaction with the fee information, quality of service and administrative mechanism.

2.2 Variables and Measures

In this study, satisfaction of the payee's satisfaction, quality of service and cost administrative mechanism are used as independent variables and fee payee's satisfaction is used as dependent variable. The measure consisting of five-point Likert scale ranging from 1=not at all, 2=not good, 3=neutral-satisfaction and 4=good. Collected data are analysed using statistical techniques.

2.3 Data analysis tools

The data were analysed using descriptive and inferential statistics of the observed response across respondents. Demographic variables are presented in table form including percentage. Descriptivity of fee information, quality of service service, administrative mechanism related to payee's satisfaction variables were analysed by using Pearson coefficient correlation between variables.

3. Study Results and Discussion

3.1 Demographic profile

Table 1 reports demographic profile of the respondents in gender, age, education level and profession. The table showed that 83.3% (male) and 16.7% (female) female participants in the sample survey. In terms of age, large number of respondents (44.4%) (44.4%) were below 30 years, 33.3% percent respondents between 30 to 40 years and 22.2% percent respondents were between 40 to 50 years. Few respondents were also found above 50 years. Therefore, the study sample represents diverse age group responses. Regarding educational qualification of respondent sample, 33.3% percent of total respondents were master degree holders or above, 33.3% percent were bachelor degree holders, 22.2% percent were intermediate certificate, 11.1% percent were educational diploma or below of respondents, 11.1% percent belong from business groups and remaining 22.2% percent from public service.

Table 1. Demographic profile of the respondents

Demographic	Frequency	Percentage
Gender		
Male	100	100%
Female	00	00%
Age		
Below 30 years	25	25.0%
31 – 40	60	60.0%
41 – 50	64	64.0%
51 and above	51	51.0%
Educational Qualification		
N.A.T	9	9.0%
Intermediate	36	36.0%
Bachelor's	61	61.0%
Master's or above	64	64.0%
Profession		
Business	51	51.0%
Government	61	61.0%
Other	64	64.0%

3.1 Correlation Analysis

Table 1 provides the correlation between different dimensions of customer service. Also, the correlation of customer satisfaction with quality service is 0.897 (positively), an indication of the positive relationship between the two. This technology profile also has proved satisfaction is not dependent on service quality as the correlation coefficient is negative. However, correlation is very weak. Therefore, two positive satisfaction is highly positively correlated with two information and administrative satisfaction. Thus, better business affairs of the company should focus and improve on related information and improve administrative mechanisms to increase the level of office people's satisfaction.

Table 2. Pearson correlation coefficient

	Q1	Q2	Q3	Q4
Q1	1			
Q2	0.897	1		
Q3	0.199	0.79	1	
Q4	0.04	0.09	0.04	1

4. Conclusion

The study follows descriptive research design based on self-administered questionnaire and described demographic characteristics, customer satisfaction and their satisfaction dimensions. Total of 113 questionnaires were distributed among the respondents included in the sample. The study documented demographic profile of respondents, furthermore the research instrument positive and significant relationship between respondents' satisfaction and their various dimensions of BMC's reputation. The perspective revealed the information administrative evaluation was significantly low but quality services were found positive. Besides the above findings, the research has limitations regarding the selection of the sample for the convenience, use of cross-sectional data capturing customer satisfaction considering the time dimension.

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